

INSTRUCTION PROGRAM REVIEW: SPRING 2013 SUBMISSION CYCLE

Program Name: Accounting
Faculty Contact: Rosemary Nurre

Academic Year: 2012-2013
Program Review Submission Date: March 1, 2013

I. Description of Program

Provide a brief description of the program and how it supports the college's [College Mission and Diversity Statements](#), [Institutional Priorities, 2008-2013](#), [5 in 5 College Strategies, Spring 2011](#), and other [institutional planning documents](#) as appropriate.

The accounting program achieves the core mission of the college by providing **transfer** and **career and technical education** (CTE). All courses in the accounting program are transfer or CTE courses.

Transfer courses: The accounting program offers Financial Accounting and Managerial Accounting on campus during the Fall, Spring, and Summer semesters, and as online courses during the Fall and Spring semesters. Financial Accounting and Managerial Accounting are required transfer courses for business majors. A recent survey by the Wall Street Journal ranked Business Management, General Business, and Accounting as the three most popular majors at colleges and universities in the United States. To support the high demand for these transfer courses we offer Financial Accounting and Managerial Accounting at a variety of times and in a variety of formats, and each section has high enrollment.

Career and technical education: The accounting program offers six CTE tracks.

1. **Accounting assistant:** Students can learn the skills required to succeed as an entry-level accounting assistant in one or two semesters. Students who complete this program are well prepared to succeed as a bookkeeper, accounts payable assistant, or accounts receivable assistant. No bachelor's degree is required.
2. **CPA exam preparation:** Students who already have a bachelor's degree can complete the education requirements to sit for the CPA exam. Students who complete this program are well prepared to pass the CPA exam and make a career transition to a mid-level or high-level job in the fields of accounting or finance.
3. **Entry-level tax preparer:** Students can learn the skills required to succeed as an entry-level tax preparer in one or two semesters. Students who complete this program are well prepared to pass the IRS Registered Tax Return Preparer (RTRP) and California Tax Education Council (CTEC) exams required of entry-level tax preparers. These students can succeed as an entry-level tax preparer at a small or mid-size tax preparation office. No bachelor's degree is required.
4. **Enrolled Agent exam preparation:** Students can complete a series of classes to prepare for the IRS Enrolled Agent exam. Students who complete this program are well prepared to pass the EA exam and make a career transition to a mid-level or high-level job in the field of tax preparation. No bachelor's degree is required.
5. **Continuing education for tax preparers:** All tax preparers, including CPAs, Enrolled Agents, RTRP, and CTEC preparers are required to complete continuing education courses each year. The accounting program has successfully developed a series of courses to meet the continuing education needs of tax professionals.
6. **Volunteer Income Tax Assistance (VITA):** The VITA program prepares tax returns for low income individuals and families at no cost to the taxpayer. Students in the VITA program receive twenty-four hours of training and then volunteer to serve for twenty-four hours at the CSM VITA site. The CSM VITA site is sponsored by United Way, and United Way has made a donation of approximately \$10,000 to support the CSM site each year for the past four years.

The accounting program also achieves the core mission of the college by offering the following degrees and certificates: Associate in Arts Degree in Accounting, Certificate of Achievement in Accounting, and six Certificates of Specialization (Accounting Assistant; CPA Exam Preparation: Financial Accounting and Auditing; CPA Exam Preparation: Business Environment and Regulation; Enrolled Agent Exam Preparation; Tax Preparer I; and Tax Preparer II)

II. Summary of Student and Program Data

A. Student Learning Outcomes Assessment

Summarize recent SLO assessments, identify trends, and discuss areas in need of improvement.

We evaluate our SLO's at the end of each semester via a brief quiz taken at the start and end of each semester. We then compare the data and look for information to help us improve our program. Based on the last year's data we have seen an improvement in asset valuation

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and financial preparation. We need to continue our efforts on teaching ethics and the various standard bearing bodies. In addition we believe there is a need for creation of new accounting courses to enhance the skills of students in CTE programs. We also need to hire a full time accounting faculty to further develop the taxation program.

B. Student Success Indicators

1. Review [Student Success and Core Program Indicators](#) and discuss any differences in student success indicators across demographic variables. Also refer to the [College Index](#) and other relevant sections of the [Educational Master Plan: Update, 2012](#), e.g., Student Outcomes and Student Outcomes: Transfer. Basic Skills programs should also refer to [ARCC](#) data.

Over the past three years the accounting program retention rate has averaged approximately 83% and the success rate has averaged approximately 72%. Year-to-year differences have not been material. The success rates in online courses are slightly higher than the accounting program as a whole while the retention rates are virtually the same. Given the demanding nature of accounting courses, we believe our high retention and success rates represent a significant achievement for our accounting program. The college average for retention and success are approximately 84% and 70%, respectively, so the accounting program rates are inline with results for the college as a whole.

The Accounting Student Lab in 14-204 has contributed greatly to our high retention and success rates. This lab provides essential tutoring services to students who would otherwise not succeed. Continued funding for the lab is important for the students in the accounting program.

All accounting courses are taught in a professional manner, and all students are treated equally regardless of gender, ethnicity, or other factors. We keep the academic rigor at a high level to provide students with a smooth transition to the coursework at a four-year college or university. The average success rate for all students in the accounting program averaged approximately 72%. Not all ethnic groups are equally successful. Seventy-three percent of all students in the accounting program were Asian (26%), White (31%), and Hispanic (16%), and their success rates were 80%, 73%, and 63%, respectively. Each of the other ethnic groups comprised less than 10% of the accounting student population, making statistical conclusions less reliable due to the small population sample. Blacks, by number the smallest ethnic group, had the lowest success rate, 47%. Male students were less successful (68%) than female students (74%), while students at the age of 30 or above had a higher success rate (above 75%) than students under the age of 30 (less than 65%). We encourage the students in these lower performing groups to use the Accounting Student Lab, where they can benefit from the help of an accounting tutor. The use of the early warning system provided by Counseling Services could also help these students. The accounting program also refers students to the Learning Center, which offers tutoring, student success coaching, and protected exam services.

2. Discuss any differences in student success indicators across modes of delivery (on-campus versus distance education). Refer to [Delivery Mode Course Comparison](#).

The success rates in online courses are slightly higher than the accounting program as a whole while the retention rates are virtually the same. The college average for retention and success are approximately 84% and 70%, respectively, so the accounting program rates are similar to the results of the college as a whole.

Although the success rate is not out of line with the College, there is room for improvement in our success rate and that of the accounting program. We plan to review these two areas to determine if there is a reason for the difference between the 72%

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success rate and the higher retention rate. Anecdotal evidence suggests that our online students tend to be older and more committed than many of our traditional college age students.

C. Program Efficiency Indicators. Do we deliver programs efficiently given our resources?

Summarize trends in program efficiency as indicated in the [Student Success and Core Program Indicators](#) (LOAD, Full-time and Part-Time FTEF, etc.).

Load has decreased from 652 in 2010 to 594 in 2012. The ACTG Load exceeds the college average, 532, by 13%. The target Load is 525; therefore the accounting program has exceeded the target in 2010 by 24% and in 2012 by 13%. The accounting program has set a goal to exceed the target load by no more than 15% in future years.

We believe increasing the number of CTE courses will increase enrollment while keeping our load, which is currently 594, high. Specifically, we would like to create new CTE courses including CPA exam preparation courses, taxation courses, personal financial planning, and accounting software courses. In addition, we would like to offer an online section of every ACTG course.

[Note: Hours by arrangement for all ACTG courses were discontinued in Fall 2009. Therefore comparison of current WSCH, load, and other statistics which rely upon class hours are not comparable to periods prior to Fall 2009. When considering comparisons with previous years please refer to enrollment, which is comparable.]

Overview: Full-time equivalent faculty (FTEF) has increased from 10.9 in 2010 to 11.5 in 2012. During this time full-time faculty have provided 59% of total FTEF.

Program limitations due to lack of full-time faculty: The accounting program could be expanded to offer additional courses and more sections in a variety of formats. However, the accounting program cannot be expanded without an increase in the number of full-time faculty from three to four faculty members. Accounting classes have high enrollments, and full-time accounting faculty members have an additional heavy workload due to committee assignments and compliance reporting requirements (i.e. program review, SLO creation and assessment, peer evaluations). Furthermore, the full-time faculty members must support the large number of part-time accounting faculty members. With these large demands it is not possible to complete all the required work within our contract time.

D. Course Outline Updates

Review the [course outline update record](#). List the courses that will be updated in the next academic year. For each course that will be updated, provide a faculty contact and the planned submission month. See the [Committee on Instruction website](#) for [course submission instructions](#). Contact your division's [COI representatives](#) if you have questions about submission deadlines. Career and Technical Education courses must be updated every two years.

| Course Number | Last Update Date | Two-year Update Due Date |
|---------------|------------------|--------------------------|
| ACTG 100 | 2009 | 2013 |
| ACTG 103 | 2009 | 2013 |
| ACTG 121 | 2009 | 2013 |
| ACTG 131 | 2009 | 2013 |
| ACTG 144 | 2009 | 2013 |
| ACTG 145 | 2009 | 2013 |
| ACTG 161 | 2011 | 2013 |
| ACTG 162 | 2011 | 2013 |
| ACTG 163 | 2011 | 2013 |

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|----------|-----------------|-----------------|
| ACTG 164 | 2011 | 2013 |
| ACTG 165 | 2011 | 2013 |
| ACTG 171 | 2009 | 2013 |
| ACTG 172 | 2011 | 2013 |
| ACTG 173 | 2009 | 2013 |
| ACTG 175 | 2009 | 2013 |
| ACTG 176 | 2009 | 2013 |
| ACTG 665 | 2011 | 2013 |
| | Faculty contact | Rosemary Nurre |
| | | |
| | | |
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E. Website Review

Review the program's website(s) annually and update as needed.

| | |
|---------------------------------|-----------------|
| Faculty contact(s): Bruce Maule | Fall, 2013 |
| | |
| | Tab to add rows |

F. Additional Career Technical Education Data – CTE programs only. (This information is required by California Ed. Code 78016.)

1. Review the program's [Gainful Employment Disclosure Data](#), [External Community](#), and other institutional research or labor market data as applicable. Explain how the program meets a documented labor market demand without unnecessary duplication of other training programs in the area. Summarize student outcomes in terms of degrees, certificates, and employment. Identify areas of accomplishment and areas of concern.

We offer the following certificates: Certificate of Achievement in Accounting, and six Certificates of Specialization (Accounting Assistant; CPA Exam Preparation: Financial Accounting and Auditing; CPA Exam Preparation: Business Environment and Regulation; Enrolled Agent Exam Preparation; Tax Preparer I; and Tax Preparer II). These programs are detailed in the Program Description.

Based on Gainful Employment Disclosure data completion rates in the normal amount of time are 7.1% and 17.6% for the Accounting Certificate and Accounting Assistant Certificate programs. The number of students relative to all Accounting students is small 46 students in the Accounting Certificate program and 34 students in the Accounting Assistant program. Completion rates are somewhat misleading given that many students leave the program or fail to apply for the certificate once they have found a job.

We believe our programs are successful given the growth in the number of students in our classes. We have built a strong relationship with the Career Center and advertise jobs in accounting on a continual basis. Our students successfully transition to four year universities, graduate programs in Accounting, and jobs in industry and government.

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2. Review and update the program's Advisory Committee information. Provide the date of most recent advisory committee meeting.

The advisory council met on Monday, November 5, 2012. Council members are listed below:

Rick Ambrose , Full-time faculty

Bruce Maule, Full-time faculty

Rosemary Nurre, Full-time faculty

Mike Ray, Senior VP, CFO and Treasurer, California Casualty Management Company

Jack Klingler, formerly Director, Financial Accounting, Alcoa Inc.

Brian Ponty, Finance Director, City of Redwood City

Laura Olson, Senior Manager, Seiler LLP

David Grisham, Partner, Litigation & Forensic Group, Hemming Morse LLP

Amalia Stein, Assurance & Advisory Senior Associate, Frank, Rimerman + Co.

III. Student Learning Outcomes Scheduling and Alignment

A. *Course SLO Assessment*

Explain any recent or projected modifications to the course SLO assessment process or schedule.

No changes at this time.

B. *Program SLO Assessment*

Explain any recent or projected modifications to the program SLO assessment process or schedule.

No changes at this time.

C. *SLO Alignment*

Discuss how Course SLOs support Program SLOs. Discuss how Course and/or Program SLOs support Institutional/GE SLOs. Refer to [TracDat](#) related Program and Institutional SLO reports.

Our course SLO's support Program SLO's. Each course meets the requirements for our degree program or one of our six certificates of specialization. All of our SLO's are in support of CSM General Education SLO's. Our tax program, in particular, has earned great success. We are in the process of hiring a permanent Faculty Tax Coordinator. The CTE program will now be able to grow as we add new sections and increase the topics covered. The CSM Volunteer Income Tax Assistance (VITA) site had a high demand for enrollment and was filled within a few days after enrollment began.

IV. Additional Factors

Discuss additional factors as applicable that impact the program, including changes in student populations, state-wide initiatives, transfer requirements, advisory committee recommendations, legal

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mandates, workforce development and employment opportunities, community needs. See [Institutional Research](#) as needed.

Meeting with our Advisory Committee yielded the following recommendations:

Beginning in 2014 CPA licensure in California will require 150 semester hours of education. CSM should offer the courses needed to meet the 150 hour requirement.

At higher career levels little distinction is made between degrees in accounting and finance; finance is tested on the CPA exam; strong finance skills are required to succeed at the highest level of the profession.

- CSM should develop a series of courses in finance.

Students can have successful careers in accounting with a non-accounting bachelors' degree.

- CSM should offer classes required for students with non-accounting bachelors' degrees to make the transition to a career in accounting.

Some professionals working in accounting or finance need to become a CPA for career advancement but need additional accounting and business units to sit for the CPA exam.

- CSM should offer the courses needed for students with a bachelors' degree to meet the educational requirements to sit for the CPA exam.

Recent graduates should pass CPA exam as soon as possible because workload increases every year in the profession.

- Help students connect with Becker CPA Review and self-study resources.

For most pathways in accounting outside of taxation (such as forensic accounting) a background in auditing (3 – 5 years) is required.

- Make students aware of career pathways.

Governmental and non-profit entities do not hire recent college graduates. They must have 3 – 5 years of challenging professional experience in the private sector.

- Make students aware of career paths to governmental and non-profit entities; advertise internship opportunities with City of San Francisco.

For students interested in a career in taxation a masters in taxation is needed to reach the highest level of professional achievement.

- Enhance partnership with Golden Gate University to make students aware of opportunities and make a smooth transition from CSM to GGU.

To succeed in entry-level and mid-level accounting jobs students must have a strong command of debits and credits.

- CSM accounting courses should continue to place heavy emphasis on technical skills such as debits, credits and T-account analysis.

Problem solving skills are essential. Students must learn new skills each year; strong reading, writing, and verbal skills are essential; must read, summarize, explain financial statements, actuarial reports, complex tax and accounting regulations, and explain issues to non-technical users in writing and in presentations; most career paths in accounting and taxation will require periods of long hours and deadlines.

- Maintain high-level, challenging accounting curriculum.

Professionals at all levels of their career need communication and customer service skills; at higher career levels only 5% of daily activities are accounting related, ability to communicate, influence strategic planning, develop personnel essential; jobs will involve a variety of work, travel, social skills.

- Create opportunities for CSM students to participate in clubs and other extracurricular activities related to accounting.

The California Society of CPAs provides educational and networking opportunities that will help professionals succeed in a career in accounting; mentors are important to career success.

- CSM should help students connect with CalCPA and other professional organizations to network and create mentoring opportunities.

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The job market remains challenging; there are few job openings and most people who get a job are very highly qualified applicants with personal connections to someone at the firm.

- Encourage students to complete as many courses as possible, pass the CPA exam, get any work experience possible no matter how low-level, and network through CalCPA.

Local CPA firms offer internships and direct hire programs

- Work with Eileen O'Brien, CSM Career Services, and HR directors at midsize CPA firms such as Seiler, BPM, Frank Rimmerman to connect CSM students to internship and job opportunities.

Small and mid-size businesses use QuickBooks, Peachtree, Microsoft Dynamics

- Develop new courses in Peachtree and Microsoft Dynamics; add higher level QuickBooks courses.

V. Institutional Planning

A. Results of Plans and Actions

Describe results, including measurable outcomes, from plans and actions in recent program reviews.

PLAN: Develop new CTE courses to better prepare students for the workplace.

ACTION: Due to budget constraints we have not been able to add new classes. As shown in the data earlier in the review our students retention and success rates mirror the college. Faculty load exceeds the college standard by 13%. As stated in previous program reviews we believe we could increase the number of students in our program if we were able to add additional classes. We recently received approval for an additional faculty member. This person will be hired in the 2013/14 academic year. He/she will be responsible for our tax program. We believe the addition of a full time tax coordinator will improve the program and allow us to create and teach additional classes.

PLAN: Offer community outreach events to enable students to learn about career opportunities and enhance the CSM accounting brand.

ACTION: In the past year we have offered the following community programs:

VITA (Volunteer Income Assistance Program)

Becker CPA Prep Review

Golden Gate University presentations on degree completion and graduate programs

Accountemps presentations on job skills and job opportunities

Participation in CSM career fairs.

Joint Accounting presentations with students and faculty from Menlo College, Notre de Namur University, Skyline and Canada.

End of Season Tax party for all current and former CSM students

“Meet the Firm” opportunity with local CPA firms

These community outreach events help to increase enrollment, retention and build community partnerships.

B. Program Vision

What is the program's vision for sustaining and improving student learning and success during the *next six years*? Make connections to the [College Mission and Diversity Statements](#), [Institutional Priorities, 2008-2013](#), and other [institutional planning documents](#) as appropriate. Address trends in the SLO assessment results and student success indicators and data noted in Section II. Summary of Student and Program Data.

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[Note: CTE programs must address changes in the context of completion and employment rates, anticipated labor demand, and any overlap with similar programs in the area as noted in Sections II.F.1 and II.F.2.]

[Note: Specific plans to be implemented in the *next year* should be entered in Section V.C.]

Our vision is to be the premier college on the peninsula offering a wide range of accounting programs and services. We will continue to develop new CTE courses to better prepare our students for the workplace now and in the future. Community outreach will continue as we explore new ways to communicate our program to the surrounding community.

1. To guide future faculty and staff development initiatives, describe the professional enrichment activities that would be most effective in carrying out the program's vision to improve student learning and success.

Faculty stay current in their field by taking Continuing Ed courses and conducting research in accounting trends and accounting education. In addition, we meet with our advisory committee and faculty across colleges in the county (Canada, Menlo College, Notre de Namur University and Skyline).

2. To guide future collaboration across student services, learning support centers, and instructional programs, describe the interactions that would help the program to improve student success.

Due to retirements we need dedicated business counselors. The Accounting Student Lab should continue to be staffed with qualified student aides. Accounting tutors should be available in the Student Learning Center.

3. To guide the [Institutional Planning Committee](#) (IPC) in long-range planning, discuss any major changes in resource needs anticipated in the *next six years*. Examples: faculty retirements, equipment obsolescence, space allocation. Leave sections blank if no major changes are anticipated. Specific resource requests for the next academic year should be itemized in Section VI.A below.

Faculty: The accounting program could be expanded to offer additional courses and more sections in a variety of formats. However, the accounting program cannot be expanded without an increase in the number of full-time faculty from three to four faculty members. Accounting classes have high enrollments, and full-time accounting faculty members have an additional heavy workload due to committee assignments and compliance reporting requirements (i.e. program review, SLO creation and assessment, peer evaluations). Furthermore, the full-time faculty members must support the large number of part-time accounting faculty members. With these large demands it is not possible to complete all the required work within our contract time. **Expected retirements:** The accounting program has three full-time faculty members: Rick Ambrose, Bruce Maule, and Rosemary Nurre. Over the next ten years all three full-time faculty members will retire. It is reasonable to project that one retirement will occur about every three years. **Request to hire three full-time accounting faculty:** To ensure the long-term viability of CSM's successful accounting program, a plan to hire three new full-time accounting faculty members over the next five to eight years must be implemented. Specifically, we recommend hiring two additional faculty members with expertise in financial and managerial accounting over the next five years, and one additional faculty member within eight years.

Equipment and Technology: NA

Instructional Materials: NA

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Classified Staff: NA

Facilities: The addition of an additional Tax faculty will require additional office and classroom space.

C. Plans and Actions to Improve Student Success

Prioritize the plans to be carried out next year to sustain and improve student success. Briefly describe each plan and how it supports the [Institutional Priorities, 2008-2013](#). For each plan, list actions and measurable outcomes.

Plan 1

Title:

Expand course offerings, Program Outreach

Description

1. Develop the following new courses:
 - a. Online version of at least five additional accounting courses, including at least one tax course.
 - b. Accounting software courses (Peachtree, Microsoft Dynamics)
 - c. At least one new CPA exam preparation course
 - d. At least one new personal financial planning course
 - e. At least one new full semester tax course that will be offered on a continuing basis
 - f. At least six new tax short courses that can be offered on a rotating basis
 - g. A course on Payroll Accounting and Taxation
 - h. A course on the Accounting Cycle Review (1 unit short course)
2. Offer community outreach events
 - a. CPA/EA Information Night
 - b. Networking Night
3. Continue to develop Accounting Educators (Canada, Menlo College, Notre de Namur, Skyline) group in partnership with CalCPA

| Action(s) | Completion Date | Measurable Outcome(s) |
|--|-----------------|---------------------------------|
| Develop new courses | 2015 | Number of new courses developed |
| Offer Community Outreach events | Spring 2014 | Number of events held |
| Continue to develop Accounting Educators (Canada, Menlo College, Notre de Namur, Skyline) group in partnership with CalCPA | Spring 2014 | Number of meetings held |

Plan 2

Title:

4T

Description

4T

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| Action(s) | Completion Date | Measurable Outcome(s) |
|-----------|-----------------|-----------------------|
| 4T | | 4T |
| 4T | | 4T |
| 4T | | 4T |

For additional plans, cut/paste from above and insert here. Or add an additional page. Number your additional plans accordingly.

[Note: Itemize in Section VI.A. Any additional resources required to implement plans.]

| |
|------------------------------|
| VI. Resource Requests |
|------------------------------|

A. Itemized Resource Requests

List the resources needed for ongoing program operation and to implement the plans listed above.

Faculty

| Full-time faculty requests (identify specialty if applicable) | Number of positions |
|---|---------------------|
| Accounting Faculty | 3 new faculty |

Complete [Full-Time Faculty Position Request Form](#) for each position.

| Description of reassigned or hourly time for prioritized plans | Plan #(s) | Cost |
|--|-----------|------|
| | | |
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| | | |

Equipment and Technology

| Description (for ongoing program operation) | Cost |
|---|------|
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| Description (for prioritized plans) | Plan #(s) | Cost |
|-------------------------------------|-----------|------|
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Instructional Materials

| Description (for ongoing program operation) | Cost |
|---|------|
| | |
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| | |

| Description (for prioritized plans) | Plan #s) | Cost |
|-------------------------------------|----------|------|
| | | |
| | | |
| | | |

Classified Staff

| Description (for ongoing program operation) | Cost |
|---|------|
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| Description (for prioritized plans) | Plan #s) | Cost |
|-------------------------------------|----------|------|
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Facilities

For immediate or routine facilities requests, submit a [CSM Facility Project Request Form](#).

| Description (for prioritized plans) | Plan #s) | Cost |
|-------------------------------------|----------|------|
| | | |
| | | |
| | | |

B. Cost for Prioritized Plans

Use the resources costs from Section VI.A. above to provide the total cost for each plan.

| Plan # | Plan Title | Total Cost |
|--------|------------|------------|
| | | |

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|---|--|--|
| 1 | | |
| 2 | | |
| | For additional plans, add rows and number accordingly. | |